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AMENDMENTS TO THE SPECIFICATION

OCT ' 3 2006

Please replace the paragraph at Page 2, ll. 9, with the following amended paragraph:

“As seen in Fig. 3, the noise shaper ~~10~~ 20 includes a first FIR filter 24, and a second FIR filter 26 in a feedback loop configuration. More specifically, the output 42 from a first adder 40 is supplied in parallel to a requantization unit 30 and to a second adder 36. Noise shaper output 32 is subtracted from first adder output 42, and the second adder output 38 from the second adder 36 is selectively supplied to one of the first and second FIR filters 24, 26 via a selecting means or switch 22. Filtered output 34 from one of the first and second FIR filters 24, 26, is added to noise shaper input 28 via the first adder 40.”